



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Linda Graham **Phone #:** (406) 859-3232

(Signature)

(Date)

Chair, Board of Trustees: Kim Pawlak

(Signature)

(Date)

County Superintendant Vicki Harding

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	KAISER SCHOLARSHIP	LOCAL		
002	ComMUNITY SCHOLARSHIP	LOCAL		
003	MCGUIRE SCHOLARSHIP	LOCAL		
004	KEMPFER SCHOLARSHIP	LOCAL		
008	FLINT CREEK ARTS SCHOLARSHIP	LOCAL		
010	GiRLS STATE SCHOLARHIP	LOCAL		
012	MR. & MRS. "TINY" WALTER JOHNSON SCHOLARSHIP	LOCAL		
014	GoRDON BALLARD SCHOLARSHIP	LOCAL		
015	FALLEN PROSPECTOR SCHOLARSHIP	LOCAL		
016	O'ROURKE SCHOLARSHIP	LOCAL		
018	SchEIFFELE FAMILY EDUCATION SCHOLARSHIP	LOCAL		
019	NELSON CONSTRUCTION SCHOLARSHIP	LOCAL		
021	WM H WALLACE & M WALLACE FOUNDATION SCHOLARSHIP	LOCAL		
022	EDNA N. JONES MEMORIAL SCHOLARSHIP	LOCAL		
032	RADIO STATION SALE	LOCAL		
093	Miscellaneous FUND FUNDS	LOCAL		
097	NW ENERGY DONATION	LOCAL		
099	Miscellaneous State Grant	STATE		State
102	MiCROSOFT DONATION	LOCAL		
103	BLACKFOOT TELECOMMUNICATIONS YEP PROGRAM	LOCAL		
121	SuRPLUS PROPERTY	LOCAL		
122	Medicaid	STATE		State
124	MONTANA DIGITAL ACADEMY	LOCAL		
151	InTEREST	LOCAL		
191	OPERATION LUNCHBOX	LOCAL		
204	GULF INSURANCE SETTLEMENT	LOCAL		
205	VISIONET	LOCAL		
207	National TRUST	LOCAL		
211	FLEX HOLIDAY/ADMINISTRATION FEES	LOCAL		
212	Summer School FOODS PROGRAM	LOCAL		



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
213	TUITION	LOCAL		
326	InTERCAP LOAN	LOCAL		
329	Jobs for Montana Graduates	STATE		State
330	JMG JUNIOR HIGH	STATE		
361	Services for Significant Needs Students	STATE		State
367	FULLTIME KINDERGARTEN	STATE		
368	EDUCATION DATA SYSTEMS	LOCAL		
390	Vo Ed Tech Ed/Industrial Arts	STATE		State
412	Miscellaneous Direct Federal Grant	FEDERAL	84.358A	unknown
434	Title IV, Part B, 21st Century	FEDERAL	20041617-11	84.287
444	Summer CAMP REVENUE	LOCAL		
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	451	84.048A
465	ACADEMIC ACHIEVEMENT AWARD	STATE		
471	GEAR UP	FEDERAL	471	84.334
494	Title I, Part A, Improving Basic Programs	FEDERAL	02004163211	84.010A

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	159,153.95	63,107.73	303,447.33	89.96
02	Taxes Receivable - Real and Personal (120-149)	27,112.95	4,207.42	2,796.25	
03	Taxes Receivable - Protested (150-159)	25,935.75	3,770.76	2,717.89	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	212,202.65	71,085.91	308,961.47	89.96
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	53,048.70	7,978.18	5,514.14	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	159,153.95	63,107.73	303,447.33	89.96
52	TOTAL FUND BALANCE/EQUITY	159,153.95	63,107.73	303,447.33	89.96
53	TOTAL LIABILITIES AND FUND BALANCE	212,202.65	71,085.91	308,961.47	89.96

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		114,456.35	78,203.94	13,627.12
02	Taxes Receivable - Real and Personal (120-149)				54.77
03	Taxes Receivable - Protested (150-159)				60.91
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		114,456.35	78,203.94	13,742.80
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				115.68
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		114,456.35	78,203.94	13,627.12
52	TOTAL FUND BALANCE/EQUITY		114,456.35	78,203.94	13,627.12
53	TOTAL LIABILITIES AND FUND BALANCE		114,456.35	78,203.94	13,742.80

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,290.71			23,598.56
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,290.71			23,598.56
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,290.71			23,598.56
52	TOTAL FUND BALANCE/EQUITY	4,290.71			23,598.56
53	TOTAL LIABILITIES AND FUND BALANCE	4,290.71			23,598.56

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,676.34	56,965.70		30.00
02	Taxes Receivable - Real and Personal (120-149)	1,779.07			4,445.45
03	Taxes Receivable - Protested (150-159)	1,599.63			4,139.83
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	33,055.04	56,965.70		8,615.28
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,378.70			8,585.28
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	29,676.34	56,965.70		30.00
52	TOTAL FUND BALANCE/EQUITY	29,676.34	56,965.70		30.00
53	TOTAL LIABILITIES AND FUND BALANCE	33,055.04	56,965.70		8,615.28

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	65,046.09		47,761.03	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	65,046.09		47,761.03	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	65,046.09		47,761.03	
52	TOTAL FUND BALANCE/EQUITY	65,046.09		47,761.03	
53	TOTAL LIABILITIES AND FUND BALANCE	65,046.09		47,761.03	

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	44,413.37	138,059.66		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	44,413.37	138,059.66		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	44,413.37	138,059.66		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	44,413.37	138,059.66		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	44,413.37	138,059.66		



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		5,532.79		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		5,532.79		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		5,532.79		
35	TOTAL LIABILITIES		5,532.79		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		5,532.79		



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	667,649.99	668,623.07
1112	District Levy - Personal Property	3,371.33	4,635.07
1114	District Levy - Pers Prop/Mobile Homes	2,384.09	5,211.92
1190	Penalties and Interest on Taxes	2,182.99	2,491.12
1510	Interest Earnings	452.47	980.12
3110	Direct State Aid	677,651.91	706,112.26
3111	Quality Educator	65,932.31	64,750.40
3112	At Risk Student	8,025.76	7,622.60
3113	Indian Education For All	3,753.60	3,862.80
3114	American Indian Achievement Gap	0.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	44,672.33	37,593.17
3116	Data For Achievement	2,760.00	3,700.00
3118	Natural Resource Development	4,829.06	7,927.24
3120	State Guaranteed Tax Base Aid	83,976.04	79,016.70
3444	State School Block Grant	131,583.68	131,583.68
3446	SB96 Block Grant Reimbursement	5,296.72	0.00
6100	Material Prior Period Revenue Adjustments	10.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,704,532.78	1,724,315.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	787,205.13	796,296.97
			2XX Personal Services - Employee Benefits	6,198.51	3,741.08
			3XX Purchased Professional and Technical Services	2,550.50	1,364.50
			4XX Purchased Property Services	1,295.00	2,885.10
			5XX Other Purchased Services	18,362.05	7,495.13
			6XX Supplies and Materials	28,139.02	54,152.68
			810 Dues and Fees	1,568.00	1,454.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	50,888.17	49,056.82
			2XX Personal Services - Employee Benefits	215.42	226.40
			6XX Supplies and Materials	56.20	667.47
	222X Educational Media Services				
			1XX Personal Services - Salaries	12,615.13	10,414.91
			2XX Personal Services - Employee Benefits	57.45	21.63
			3XX Purchased Professional and Technical Services	0.00	1,872.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	643.73	179.89
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		43,989.72	45,674.46
		2XX Personal Services - Employee Benefits		4,055.28	6,389.07
		3XX Purchased Professional and Technical Services		2,000.50	1,680.05
		5XX Other Purchased Services		1,352.84	166.88
		6XX Supplies and Materials		2,349.14	355.06
		810 Dues and Fees		3,844.00	2,816.00
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		56,536.32	68,789.51
		2XX Personal Services - Employee Benefits		4,324.16	6,480.80
		5XX Other Purchased Services		496.21	366.26
		6XX Supplies and Materials		299.91	164.97
		810 Dues and Fees		700.00	700.00
		25XX Support Services - Business			
		1XX Personal Services - Salaries		33,635.46	35,611.22
		2XX Personal Services - Employee Benefits		8,568.57	8,515.24
		3XX Purchased Professional and Technical Services		13,085.50	11,559.80
		5XX Other Purchased Services		4,288.29	3,053.08
		6XX Supplies and Materials		8,147.15	5,426.09
		810 Dues and Fees		861.30	682.25
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		91,187.94	98,294.98
		2XX Personal Services - Employee Benefits		4,604.00	5,592.28
		3XX Purchased Professional and Technical Services		5,411.21	7,349.41
		4XX Purchased Property Services		84,483.86	99,786.03
		5XX Other Purchased Services		21,454.00	22,477.00
		6XX Supplies and Materials		22,756.48	23,257.37
		7XX Property and Equipment Acquisition		2,938.20	6,202.68
		810 Dues and Fees		268.00	35.00
		8XX Other Expenditures		0.00	798.48
		4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		17,109.00	38,713.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
		840 Principal On Debt		11,526.66	11,049.41
		850 Interest on Debt		865.53	0.00
		860 Agent Fees/Issuance Costs		0.00	30.00
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		86,226.38	93,392.83
		2XX Personal Services - Employee Benefits		4,383.26	398.13
		3XX Purchased Professional and Technical Services		250.00	0.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	678.30	519.91
			6XX Supplies and Materials	443.27	1,554.49
			810 Dues and Fees	0.00	644.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,964.31	2,993.76
	316 Data For Achievement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	1,319.79	2,354.10
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	219.66
			2XX Personal Services - Employee Benefits	0.00	14.79
			5XX Other Purchased Services	0.00	233.65
			6XX Supplies and Materials	0.00	11.97
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	80,036.68	61,264.73
			2XX Personal Services - Employee Benefits	2,246.76	2,084.51
			5XX Other Purchased Services	0.00	12.00
			6XX Supplies and Materials	150.66	1,995.25
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,669.03	8,083.52
			2XX Personal Services - Employee Benefits	192.06	222.90
			4XX Purchased Property Services	155.00	1,195.33
			5XX Other Purchased Services	2,124.47	1,154.78
			6XX Supplies and Materials	0.00	420.00
			810 Dues and Fees	500.00	500.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	58,500.37	55,367.01
			2XX Personal Services - Employee Benefits	953.94	778.23
			3XX Purchased Professional and Technical Services	1,944.50	2,906.40
			4XX Purchased Property Services	1,637.13	1,680.57
			5XX Other Purchased Services	15,188.81	12,390.82
			6XX Supplies and Materials	11,130.14	9,808.45
			810 Dues and Fees	3,065.00	2,850.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	0.00	150.08
			3XX Purchased Professional and Technical Services	27.25	27.25
			4XX Purchased Property Services	0.00	454.20



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	53.01	0.00
			6XX Supplies and Materials	36,179.65	30,485.03
			810 Dues and Fees	167.00	0.00
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	5,657.32	5,703.50
326	InTERCAP LOAN				
	1XX	Regular Education Programs - Elementary/Secondary			
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	21,847.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,701,624.93	1,743,716.81

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					178,555.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,724,315.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,743,716.81 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					159,153.95 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	97,310.25	105,421.41
	1112 District Levy - Personal Property	492.14	726.68
	1114 District Levy - Pers Prop/Mobile Homes	372.36	788.39
	1190 Penalties and Interest on Taxes	336.58	376.02
	1510 Interest Earnings	65.47	162.30
	2220 County On-Schedule Trans Reimb	25,880.08	25,529.84
	3210 State On-Schedule Trans Reimb	25,880.08	12,940.04
	3444 State School Block Grant	7,492.81	7,492.81
	3446 SB96 Block Grant Reimbursement	855.61	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		158,685.38	153,437.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	16,541.66	16,928.54
			2XX Personal Services - Employee Benefits	1,999.73	3,173.17
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	8,408.85	8,412.81
			2XX Personal Services - Employee Benefits	2,142.21	2,127.33
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	65,897.05	66,523.33
			2XX Personal Services - Employee Benefits	13,623.19	9,677.98
			3XX Purchased Professional and Technical Services	857.00	834.55
			4XX Purchased Property Services	27,826.27	23,256.58
			5XX Other Purchased Services	9,668.24	9,633.00
			6XX Supplies and Materials	18,834.16	9,679.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				165,798.36	150,246.84



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					59,917.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					153,437.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					150,246.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					63,107.73	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	78,507.63	68,757.86
	1112 District Levy - Personal Property	396.70	481.91
	1114 District Levy - Pers Prop/Mobile Homes	254.95	576.55
	1190 Penalties and Interest on Taxes	237.76	276.40
	1510 Interest Earnings	13.17	40.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>79,410.21</u>	<u>70,133.34</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	233,313.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,133.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	303,447.33	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	25,075.95	24,210.10
	1612 School Breakfast Program	3,528.00	3,997.00
	1613 Special Milk Program	871.20	754.50
	1621 Lunch Sales	5,818.83	7,778.94
	3220 State Food Services Match	4,875.13	0.00
	4550 Federal Child Nutrition	42,508.53	44,903.13
	6100 Material Prior Period Revenue Adjustments	0.00	-2,017.76
212	Summer School FOODS PROGRAM		
	1611 National School Lunch Program	3,287.37	0.00
	1612 School Breakfast Program	719.73	0.00
	1621 Lunch Sales	64.00	0.00
	1920 Contributions/Donations from Private Sources	1,250.00	1,500.00
	3220 State Food Services Match	0.00	292.13
	4550 Federal Child Nutrition	3,744.95	4,825.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>91,743.69</u>	<u>86,243.73</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	50,630.23	54,938.80
			2XX Personal Services - Employee Benefits	12,420.89	2,095.11
			4XX Purchased Property Services	1,015.61	149.30
			5XX Other Purchased Services	46.28	97.20
			6XX Supplies and Materials	21,953.42	28,466.13
			810 Dues and Fees	140.59	115.00
212	Summer School FOODS PROGRAM				
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services	120.00	0.00
			6XX Supplies and Materials	3,943.17	3,548.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>90,270.19</u>	<u>89,409.59</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					3,255.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					86,243.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					89,409.59	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					89.96	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	177,454.04	265,985.57
	6100 Material Prior Period Revenue Adjustments	81.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		177,535.74	265,985.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	114,978.38	125,048.77
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	7,826.75	14,733.75
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	2,037.51	832.69
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	9,676.09	9,968.70
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	9,059.00	10,191.45
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	6,311.75	6,839.34
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	13,372.79	14,579.47
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	4,843.17	5,261.96
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	13,769.51	13,623.72
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	3,837.36	3,902.40
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	11,586.17	10,370.83
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	313.86	1,224.98
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	8,241.77	7,719.90



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	6,918.16	7,501.19	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				212,772.27	231,799.15	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					80,269.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					265,985.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					231,799.15	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					114,456.35	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
093	Miscellaneous FUND FUNDS	
1900	Other Revenue from Local Sources	500.00
122	Medicaid	
3356	Medicaid Comprehensive School & Community Treatment Services (CSCT)	124,574.41
124	MONTANA DIGITAL ACADEMY	
1900	Other Revenue from Local Sources	5,526.73
151	InTEREST	
1510	Interest Earnings	161.43
191	OPERATION LUNCHBOX	
1920	Contributions/Donations from Private Sources	5,640.00
329	Jobs for Montana Graduates	
3290	State - Other State Grants	3,000.00
390	Vo Ed Tech Ed/Industrial Arts	
3900	State Career & Technical Ed Entitlement	2,987.00
412	Miscellaneous Direct Federal Grant	
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,138.00
434	Title IV, Part B, 21st Century	
4340	Title IV, Part B, 21st Century Community Learning Centers	51,311.00
451	Vo Ed Carl Perkins Basic Grant	
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	2,607.00
471	GEAR UP	
4710	GEAR UP	200.00
494	Title I, Part A, Improving Basic Programs	
4940	Schoolwide Program	78,846.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		280,491.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
093	Miscellaneous FUND FUNDS				
	890	Other Community Services			
		33XX	Community Services		
			8XX Other Expenditures		500.00
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials		2,000.00
			093 Subtotal		2,500.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
099	Miscellaneous State Grant				
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials		2,197.73
			099 Subtotal		2,197.73
122	Medicaid				
	890	Other Community Services			
		33XX	Community Services		
			3XX Purchased Professional and Technical Services		124,574.41
			122 Subtotal		124,574.41
124	MONTANA DIGITAL ACADEMY				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,457.04
			2XX Personal Services - Employee Benefits		879.13
			124 Subtotal		5,336.17
191	OPERATION LUNCHBOX				
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries		1,904.66
			2XX Personal Services - Employee Benefits		103.53
			5XX Other Purchased Services		232.94
			6XX Supplies and Materials		2,687.00
			191 Subtotal		4,928.13
204	GULF INSURANCE SETTLEMENT				
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials		251.01
			204 Subtotal		251.01
211	FLEX HOLIDAY/ADMINISTRATION FEES				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		100.00
			810 Dues and Fees		31.60
			211 Subtotal		131.60
329	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		316.98
			2XX Personal Services - Employee Benefits		27.50
			5XX Other Purchased Services		1,070.82



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees		40.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		648.00
			2XX Personal Services - Employee Benefits		112.39
			329 Subtotal		2,215.69
390	Vo Ed Tech Ed/Industrial Arts				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
			6XX Supplies and Materials		1,761.77
			390 Subtotal		1,761.77
412	Miscellaneous Direct Federal Grant				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX	Instruction		
			6XX Supplies and Materials		1,714.00
			810 Dues and Fees		3,424.00
			412 Subtotal		5,138.00
434	Title IV, Part B, 21st Century				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX	Instruction		
			1XX Personal Services - Salaries		21,442.64
			2XX Personal Services - Employee Benefits		3,289.88
			3XX Purchased Professional and Technical Services		3,343.00
			5XX Other Purchased Services		4,788.92
			6XX Supplies and Materials		16,657.06
			810 Dues and Fees		1,789.50
			434 Subtotal		51,311.00
451	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX	Instruction		
			5XX Other Purchased Services		432.24
			6XX Supplies and Materials		2,174.76
			451 Subtotal		2,607.00
471	GEAR UP				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			5XX Other Purchased Services		125.00
			6XX Supplies and Materials		75.00
			471 Subtotal		200.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
494	Title I, Part A, Improving Basic Programs				
	494 Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		33,043.21
		2XX	Personal Services - Employee Benefits		4,636.49
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries		35,910.10
		2XX	Personal Services - Employee Benefits		5,256.20
	494 Subtotal				78,846.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					281,998.51

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					79,710.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					280,491.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					281,998.51	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					78,203.94	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
093 Miscellaneous FUND FUNDS	500.00	2,500.00	-2,000.00
099 Miscellaneous State Grant	0.00	2,197.73	-2,197.73
122 Medicaid	124,574.41	124,574.41	0.00
124 MONTANA DIGITAL ACADEMY	5,526.73	5,336.17	190.56
151 InTEREST	161.43	0.00	161.43
191 OPERATION LUNCHBOX	5,640.00	4,928.13	711.87
204 GULF INSURANCE SETTLEMENT	0.00	251.01	-251.01
211 FLEX HOLIDAY/ADMINISTRATION FEES	0.00	131.60	-131.60
329 Jobs for Montana Graduates	3,000.00	2,215.69	784.31
390 Vo Ed Tech Ed/Industrial Arts	2,987.00	1,761.77	1,225.23
412 Miscellaneous Direct Federal Grant	5,138.00	5,138.00	0.00
434 Title IV, Part B, 21st Century	51,311.00	51,311.00	0.00
451 Vo Ed Carl Perkins Basic Grant	2,607.00	2,607.00	0.00
471 GEAR UP	200.00	200.00	0.00
494 Title I, Part A, Improving Basic Programs	78,846.00	78,846.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

20 Granite County

**** Recalculated ****

0416 Philipsburg K-12 Schools

Total	<hr/>	<hr/>	<hr/>
	280,491.57	281,998.51	-1,506.94



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	3,399.06	1,009.15
	1112 District Levy - Personal Property	17.48	8.06
	1114 District Levy - Pers Prop/Mobile Homes	13.96	18.01
	1190 Penalties and Interest on Taxes	12.56	8.96
	1510 Interest Earnings	1.76	5.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,444.82	1,049.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			6XX Supplies and Materials	561.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				561.62	0.00

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	12,577.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,049.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,627.12	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	3,500.00	3,850.00
	3260 State Driver's Education Reimbursement	900.00	1,166.59
	6100 Material Prior Period Revenue Adjustments	-38.93	-900.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,361.07	4,116.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	2,550.00	0.00
			2XX Personal Services - Employee Benefits	13.42	0.00
			3XX Purchased Professional and Technical Services	0.00	20.00
			6XX Supplies and Materials	436.61	0.00
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	764.39	1,579.31
			850 Interest on Debt	104.90	159.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,869.32	1,758.58

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					1,932.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,116.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,758.58 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,290.71 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	5,657.32	5,703.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,657.32</u>	<u>5,703.50</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					17,895.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,703.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,598.56 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	30,029.66	46,115.60
1112	District Levy - Personal Property	152.34	312.27
1114	District Levy - Pers Prop/Mobile Homes	98.36	292.84
1190	Penalties and Interest on Taxes	92.19	137.55
1510	Interest Earnings	10.49	15.90
1900	Other Revenue from Local Sources	50.00	0.00
3281	State Technology Aid	1,581.77	1,575.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,014.81	48,449.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	1,000.00	2,518.00
			4XX Purchased Property Services	2,430.32	3,537.60
			5XX Other Purchased Services	1,266.58	4,929.41
			6XX Supplies and Materials	26,893.69	26,703.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				31,590.59	37,688.66

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	18,915.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,449.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,688.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,676.34	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	38.97	174.48
	1900 Other Revenue from Local Sources	512.40	0.00
	1925 Innovative Education Payment	0.00	5.45
	3445 State Combined Fund School Block Grant	13,276.46	13,276.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,827.83	13,456.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		3XX	Purchased Professional and Technical Services	1,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,250.00	0.00

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					43,509.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,456.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,965.70 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	112,707.09	109,667.76
	1112 District Levy - Personal Property	570.10	762.05
	1114 District Levy - Pers Prop/Mobile Homes	384.93	868.62
	1190 Penalties and Interest on Taxes	356.29	415.29
	1510 Interest Earnings	0.79	0.00
	3447 SB96 Combined Block Grant Reimbursement	1,621.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		115,640.40	111,713.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	114,058.50	113,733.51
			860 Agent Fees/Issuance Costs	30.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				114,088.50	113,733.51

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	2,049.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,713.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	113,733.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
001 KAISER SCHOLARSHIP			
	1510 Interest Earnings	0.00	7.85
	1920 Contributions/Donations from Private Sources	22,444.81	0.00
002 ComMUNITY SCHOLARSHIP			
	1510 Interest Earnings	0.10	0.21
003 MCGUIRE SCHOLARSHIP			
	1510 Interest Earnings	2.84	0.85
008 FLINT CREEK ARTS SCHOLARSHIP			
	1510 Interest Earnings	2.28	11.65
	1920 Contributions/Donations from Private Sources	13,000.00	0.00
010 GiRLS STATE SCHOLARHIP			
	1510 Interest Earnings	1.19	2.80
012 MR. & MRS. "TINY" WALTER JOHNSON SCHOLARSHIP			
	1510 Interest Earnings	1.89	4.43
	1920 Contributions/Donations from Private Sources	500.00	0.00
014 GoRDON BALLARD SCHOLARSHIP			
	1510 Interest Earnings	1.20	2.19
015 FALLEN PROSPECTOR SCHOLARSHIP			
	1510 Interest Earnings	0.59	1.19
016 O'ROURKE SCHOLARSHIP			
	1510 Interest Earnings	3.94	0.43
	1920 Contributions/Donations from Private Sources	1,000.00	0.00
018 SchEIFFELE FAMILY EDUCATION SCHOLARSHIP			
	1510 Interest Earnings	1.13	2.24
019 NELSON CONSTRUCTION SCHOLARSHIP			
	1920 Contributions/Donations from Private Sources	250.00	0.00
021 WM H WALLACE & M WALLACE FOUNDATION SCHOLARSHIP			
	1920 Contributions/Donations from Private Sources	11,000.00	11,500.00
022 EDNA N. JONES MEMORIAL SCHOLARSHIP			
	1510 Interest Earnings	0.43	0.00
	1520 Dividends on Investments	0.00	1.11
	1920 Contributions/Donations from Private Sources	1,500.00	1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,710.40	13,034.95



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value	
001	KAISER SCHOLARSHIP					
	890	Other Community Services				
		33XX	Community Services			
			870 Student Scholarships	400.00	300.00	
003	MCGUIRE SCHOLARSHIP					
	890	Other Community Services				
		33XX	Community Services			
			870 Student Scholarships	50.00	50.00	
012	MR. & MRS. "TINY" WALTER JOHNSON SCHOLARSHIP					
	890	Other Community Services				
		33XX	Community Services			
			870 Student Scholarships	300.00	300.00	
014	GoRDON BALLARD SCHOLARSHIP					
	890	Other Community Services				
		33XX	Community Services			
			870 Student Scholarships	750.00	750.00	
015	FALLEN PROSPECTOR SCHOLARSHIP					
	890	Other Community Services				
		33XX	Community Services			
			870 Student Scholarships	250.00	250.00	
016	O'ROURKE SCHOLARSHIP					
	890	Other Community Services				
		33XX	Community Services			
			870 Student Scholarships	1,000.00	10,589.84	
018	SchEIFFELE FAMILY EDUCATION SCHOLARSHIP					
	890	Other Community Services				
		33XX	Community Services			
			870 Student Scholarships	500.00	0.00	
019	NELSON CONSTRUCTION SCHOLARSHIP					
	890	Other Community Services				
		33XX	Community Services			
			870 Student Scholarships	125.00	250.00	
021	WM H WALLACE & M WALLACE FOUNDATION SCHOLARSHIP					
	890	Other Community Services				
		33XX	Community Services			
			870 Student Scholarships	13,266.00	12,500.00	
022	EDNA N. JONES MEMORIAL SCHOLARSHIP					
	890	Other Community Services				
		33XX	Community Services			
			870 Student Scholarships	1,500.00	1,500.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,141.00	26,489.84	



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance					78,500.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,034.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					26,489.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					65,046.09	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	116,626.28	92,740.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		116,626.28	92,740.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	116,267.16	93,486.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				116,267.16	93,486.03	

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						48,506.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						92,740.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						93,486.03 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						47,761.03 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	65,592.58	71,111.84
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	61,264.73
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	848,327.04	793,686.69
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,720.91	33,816.96
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	478.65	970.23
XX	XXX 26XX 41X	Energy Utility Services	68,100.18	65,880.73
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	38,713.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,216.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,216.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,072.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,191.04
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	98,859.12
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	93,392.83	0.00	0.00	0.00	0.00
280	1XXX	2XX	398.13	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	519.91	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,554.49	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,993.76	0.00	0.00	0.00	0.00
Totals			98,859.12	0.00	0.00	0.00	0.00

98,859.12

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	14,375.00	0.00	0.00	0.00	14,375.00
*** Buildings	6,627,998.00	0.00	38,700.00	0.00	6,666,698.00
Machinery and Equipment	786,783.00	7,751.00	0.00	0.00	794,534.00
Totals at Historical Cost	7,429,156.00	7,751.00	38,700.00	0.00	7,475,607.00
Depreciation					
Building Accum	2,904,204.00	0.00	130,846.00	0.00	3,035,050.00
Machinery and Equipment Accum	690,893.00	0.00	53,359.00	0.00	744,252.00
Total Accumulated Depreciation	3,595,097.00	0.00	184,205.00	0.00	3,779,302.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,834,059.00	7,751.00	-145,505.00	0.00	3,696,305.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	10,966.00	0.00	0.00
*** Operations and Maintenance (26XX)	2,444.00	0.00	-4.00
*** Transportation (27XX)	39,509.00	0.00	-3.00
Food Service (31XX)	440.00	0.00	0.00
*** Unallocated	130,847.00	0.00	-7,518.00
Total Depreciation for FY2016	184,206.00	0.00	-7,525.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	17,895.06	47,458.50	0.00	0.00	65,353.56	0.00	65,353.56
Other Post Employment Benefits	822,842.00	0.00	0.00	103,007.00	719,835.00	10,992.00	708,843.00
Other	39,471.30	0.00	10,431.48	18,608.34	10,431.48	10,431.48	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	880,208.36	47,458.50	10,431.48	121,615.34	795,620.04	21,423.48	774,196.56
Bond(s)							
12/08/2003	17,533.26	0.00	5,844.43	0.00	11,688.83	5,844.43	5,844.40
12/08/2003	333,131.66	0.00	111,044.07	0.00	222,087.59	111,044.07	111,043.52
Total Governmental Activity							
Bond Long-Term Liabilities	350,664.92	0.00	116,888.50	0.00	233,776.42	116,888.50	116,887.92

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0416-41337667

**** Recalculated ****

20 Granite County

0416 Philipsburg K-12 Schools

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	206,323.89	33,560.63	0.00	239,884.52
Net Pension - TRS	1,386,085.00	121,529.00	0.00	1,507,614.00